



Agenda

Office of Tax Appeals Hearings
Friday, December 16, 2022, 9:30 a.m.
400 R Street
Hearing Room
Sacramento, CA 95811

(Agenda updated as of 12/02/22, 2:14 p.m.)

Business Tax Appeals Hearing

D. Luevano, 18063267, 18063268

Panel Lead:

Natasha Ralston

Panel Members:

Teresa Stanley

Andrew Kwee

Appearing for Taxpayer:

D. Luevano, Taxpayer

Monica Guzman, Representative

Appearing for Department of
Tax and Fee Administration:

Randy Suazo, Hearing Representative

Christopher Brooks, Tax Counsel

Jason Parker, Hearing Representative

Issues: Whether appellant has shown that further reductions to the measure of tax are warranted and whether respondent has shown that appellant was negligent.

Franchise and Income Tax Appeals Hearings

~~AWGP, Inc., 21027291~~

~~W. Brooks, 21027292~~

~~Panel Lead: _____ John Johnson~~

~~Panel Members: _____ Ovsep Akopchikyan~~

~~_____ Keith Long~~

~~Appearing for Taxpayer: _____ W. Brooks, Witness~~

~~_____ Edward Kaplan, Attorney~~

~~Appearing for Franchise Tax Board: _____ Peter Kwok, Tax Counsel~~

~~Issue: Whether appellants have shown that respondent erred in disallowing the claimed Internal Revenue Code section 1031 like-kind exchange.~~



1:00 PM Session

McGarvey-Clark Realty, Inc., 18083623

Avis Budget Group, Inc., 18083632

Panel Lead:

Andrea Long

Panel Members:

Joshua Lambert

John Johnson

Appearing for Taxpayer:

Jeffrey Vesely, Attorney

Zachary Atkins, Attorney

Appearing for Franchise Tax Board:

Michael Laisne, Tax Counsel

Brian Werking, Tax Counsel

Todd Watkins, Tax Counsel

Issues: Whether the Franchise Tax Board issued a timely Notice of Proposed Assessment to each appellant; whether appellants' transaction constitutes a "statutory merger" that qualifies as a tax-free organization under Internal Revenue Code section 368(a)(1)(A); and, whether the late filing penalties were properly imposed.

The following case was removed from this agenda:

AWGP, Inc., 21027291, W. Brooks, 21027292 Taxpayers waived hearing.

The hearing location is accessible to people with disabilities. Please contact Nia Vaughan at (916)926-3048, or email Nia.Vaughan@ota.ca.gov if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.